

10th International VAT Conference 2023

26th
-
28th
April

at Seehotel Überfahrt
Lake Tegernsee
(Munich)



10th International VAT Conference 2023

The main focus of the 10th International VAT Conference will be on the EU Commission's long and eagerly awaited VAT in the Digital Age (ViDA) Proposal.

As so successfully achieved in previous years, the goal of this year's conference is once again to provide participants with the unique opportunity to discuss the latest VAT issues with a host of renowned international VAT experts. The panels will include representatives from the Court of Justice of the European Union, the EU Commission, the tax administrations of various Member States, major international corporations and universities, as well as experts in jurisprudence.

This set up offers participants the opportunity to exchange opinions, discuss VAT hot topics and have individual questions answered. All delegates will have the chance to leave the event having gained practical and relevant information and tips that can immediately be put into effect. Supporting documentation will be available to delegates for all the sessions. Please join us for what will be a valuable, thought provoking and professionally enhancing event.

Who should join: VAT managers, VAT consultants, officials dealing with VAT.

Conference language: English

Timetable

Wednesday 26th

Free shuttle service
Munich Airport to Seehotel Überfahrt, Tegernsee

18.30 COCKTAIL RECEPTION

19.30 DINNER AT HOTEL

Thursday 27th

Moderator: Karl-Heinz Haydl | Dr. Christian Salder

09.15 EU UPDATE

Recent VAT developments and key VAT priorities at the EU level - update from the EU Commission.

On 8 December 2022, the European Commission proposed a series of measures to make VAT fit for the Digital Age, aiming to modernize and digitalise the EU's VAT system so that it works better for businesses, as well as being more resilient to fraud.

These measures comprise 3 building blocks:

- A move to real-time digital reporting based on e-invoicing for businesses that operate cross-border in the EU
- Updated VAT rules for passenger transport and short-term accommodation platforms
- The introduction of a single VAT registration across the EU

We will review, analyse and discuss these measures from various perspectives - EU Commission, Member States, Business and Academia - teasing out key aspects that are critical to making the proposals a success for all stakeholders. The morning session will focus on Digital Reporting requirements while the afternoon session will focus on the Platform Economy & Single VAT Registration.

10.00–12.30 VAT IN THE DIGITAL AGE - DIGITAL REPORTING REQUIREMENTS

The proposed measures aim to introduce real-time digital VAT reporting based on e-invoicing that will give Member States the valuable information they need to step up the fight against VAT fraud, especially carousel fraud. The proposals also try to ensure that existing national systems converge to a single standard over time and potentially pave the way for Member States to set up harmonized national digital reporting systems for domestic trade in the coming years.

10.00–11.00 DIGITAL REPORTING REQUIREMENTS - PART 1

11.00 COFFEE BREAK

11.30–12.30 DIGITAL REPORTING REQUIREMENTS - PART 2

12.30 LUNCH BREAK

Patrice Pillot

Head of Unit at the European Commission

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Hans Joachim Narzynski

Head of Division in the Directorate for Customs and Indirect Taxation, Federal Ministry of Finance Germany

Paweł Selera

VAT Director, Ministry of Finance Poland

Marta Papis-Almansa

Associate Professor and MSCA fellow at the University of Copenhagen

Marlon van Amersfoort

Indirect Tax Lead EMEA, Shell International BV

Timetable

14.00–17.30 VAT IN THE DIGITAL AGE - PLATFORM ECONOMY & SINGLE VAT REGISTRATION

Patrice Pillet
Head of Unit at the European Commission

14.00–15.30 VAT IN THE DIGITAL AGE - PLATFORM ECONOMY

Paweł Selera
*VAT Director,
Ministry of Finance Poland*

Under the proposed rules, platform economy operators in the passenger transport and short-term accommodation sectors will become responsible for collecting and remitting VAT to tax authorities when their users do not charge VAT - for example, because they are a small business or private consumers not registered for VAT.

Madeleine Merkx
*Professor of Indirect Taxes,
Erasmus University Rotterdam*

15.30 COFFEE BREAK

Elze Terra
*Director Indirect Tax,
Booking Holdings*

16.00–17.30 VAT IN THE DIGITAL AGE - SINGLE VAT REGISTRATION

Hans Joachim Narzynski
Head of Division in the Directorate for Customs and Indirect Taxation, Federal Ministry of Finance

Building on the existing 'VAT One Stop Shop' model for online traders, the proposals aim to allow businesses making supplies of goods that are taxable across the EU to register in only one Member State for VAT purposes, thereby enabling them to fulfill their VAT obligations for the entire EU via a single online portal in their local language.

Madeleine Merkx
*Professor of Indirect Taxes,
Erasmus University Rotterdam*

17.30 CONCLUSION OF CONFERENCE DAY 1

Maiko Wilhelm
*Indirect Tax Manager,
ABB Germany*

18.30 BUS DEPARTURE

19.00 DINNER

Traditional Bavarian Dinner at *Bootschau (Bad Wiessee)*

Friday 28th

Moderator: Karl-Heinz Haydl | Dr. Christian Salder

09.30–12.30 CJEU UPDATE

The decisions made by the Court of Justice of the European Union remain one of the most important and valuable instruments to safeguard and enhance the harmonization of VAT rules throughout the EU. This panel will analyse interesting recent cases that are relevant for your day-to-day business. Cases will be examined from the perspective of Member States and plaintiffs, as well as the Court.

Prof. Dr. David Hummel
Legal secretary at the European Court of Justice at the cabinet of advocate general Kokott

11.00 COFFEE BREAK

Dr. Sebastian Pfeiffer, LL.M. (WU)
Judge at the Federal Fiscal Court in Vienna, Austria

12.30–13.30 APPLICATION TO CHANGE THE CJEU PROCEDURE REGARDING PRELIMINARY RULING PROCEDURES FOR VAT AND CUSTOMS

Given the immense workload the CJEU has to deal with when it comes to preliminary ruling procedures referred by national courts in the 27 EU Member States, the Court has applied to the EU Council and the EU Parliament with a request to consider changing the current procedure. Whilst such a change could have positive impacts and relieve pressure on the CJEU, it could also create new challenges which we will look at and discuss in further detail.

Prof. Dr. David Hummel
Legal secretary at the European Court of Justice at the cabinet of advocate general Kokott

13.30 CONCLUSION OF CONFERENCE DAY 2 LUNCH

Speakers



Patrice Pillet

Head of Unit at the European Commission

Patrice is the Head of Unit for VAT in DG Taxud (European Commission). He is therefore responsible for the development of VAT policy, notably in the context of the recent tax action plan. He was previously head of DG TAXUD's legal unit, where he was responsible for the management of complaints and the handling of infringement procedures, as well as other legal issues (including preliminary rulings) in the area of indirect taxation. During the course of his career, Patrice has worked on a variety of different tax (VAT on electronic commerce, administrative cooperation and the fight against fraud) and customs issues (international customs cooperation).



Hans Joachim Narzynski

Head of Division in the Directorate for Customs and Indirect Taxation, Federal Ministry of Finance

Hans Joachim Narzynski deals with international VAT matters - in particular with negotiations on European regulations, their application and related ECJ cases. He is a delegate to the European Union Council Working Party on VAT and the OECD Working Party No. 9. Hans Joachim joined the German tax administration in 1998, going on to work in a number of different local tax offices. He subsequently became an advisor in the Federal Parliament of Germany and has been with the Federal Ministry since 2013.



Paweł Selera, PhD in tax law, LL.M.

Ministry of Finance, Republic of Poland

Since 2019 Director of the Goods and Services Tax (VAT) Department at the Ministry of Finance, Republic of Poland. Paweł is the author and co-author of many recent key changes in the field of VAT in Poland, including VAT groups, the option of taxation of financial services, and many other changes all focused on simplifying and modernizing VAT settlements. Paweł is also responsible for legislation concerning e-invoicing in Poland. Fellow at the Polish Economic Institute. Academic lecturer, tax advisor. Author and co-author of many articles concerning VAT and EU law published, inter alia, in the "International VAT Monitor" (IBFD Amsterdam).



LL.D. Marta Papis-Almansa

Associate Professor and MSCA fellow at the University of Copenhagen

Associate Professor Marta Papis-Almansa is a lecturer and researcher specializing in VAT. She is currently a MSCA Fellow at the University of Copenhagen (Denmark) where she is pursuing an individual research project on the advantages and challenges of using new technologies in VAT reporting, collection and auditing (VATTECH). She is also associated with Lund University and Kristianstad University (Sweden). In Lund Marta was, for several years, responsible for indirect tax education for the university's Master's Programme in European and International Tax Law. Marta is a case law section co-editor at INTERTAX (Wolters Kluwer). She has experience in educating and advising businesses on European VAT issues. In 2017 Marta was awarded the Maurice Lauré Prize by the International Fiscal Association for her doctoral thesis on "Insurance in European VAT: On the Current and Preferred Treatment in the light of New Zealand and Australian GST Systems". Marta is a member of the VAT Expert Group.



Marlon van Amersfoort

Indirect Tax Lead EMEA, Shell International BV

Marlon van Amersfoort joined Shell International BV in 2010 and is currently leader of the Indirect Tax EMEA team, which is responsible for advising and representing the company in all indirect tax matters in Europe, the Middle East and Africa ('EMEA'). He is also leader of the Shell Global Indirect Tax Policy team. Prior to joining Shell, Marlon worked as a VAT practitioner with 'Big 4' firms for 10 years. He is the chair of both the Indirect Tax Committee of the International Chamber of Commerce and the VAT Expert-Committee of the Confederation of Netherlands Industry ('VNO-NCW'). In addition, he is a member of various indirect tax committees, including Business Europe and BIAC/OECD. Marlon is a guest lecturer at Tilburg University and holds a Master of Laws degree from the University of Utrecht, with a specialization in tax law.



Madeleine Merx

Professor of Indirect Taxes, Erasmus University Rotterdam

Madeleine Merx is a professor of indirect taxes, specializing in EU VAT. She is the program director of the Post Master EU VAT and top level seminar on EU VAT of European Fiscal Studies at Erasmus University. In addition to her position at Erasmus University, Madeleine is a partner at the Tax Research Center of BDO where she is responsible for VAT and customs knowledge and education. She is also a deputy judge at the Haarlem District Court.

Speakers



Elze Terra

*Director Indirect Tax,
Booking Holdings*

In the first 9 years of her career, Elze Terra was part of the indirect tax advisory practice of EY Netherlands, with a focus on digital commerce. This was a role that she combined with different academic efforts, including being a lecturer at Tilburg University. In 2018, Elze took on an in-house role at digital travel company Booking.com, supporting several sister brands during that time. Currently, Elze holds the position of Director Indirect Tax at Booking Holdings, the world leader in online travel, and oversees the indirect tax function of six primary online travel and consumer-facing brands - Booking.com, KAYAK, priceline, agoda.com, Rentalcars.com, and OpenTable.



Maiko Wilhelm

*Indirect Tax Manager,
ABB Germany*

Maiko Wilhelm works as the indirect tax manager for ABB Germany and is a member of the Global ABB Indirect Tax Practice Core Team. During the last ten years with ABB, Maiko has been engaged in worldwide cross-border delivery of goods transactions. His special responsibility within the ITX Practice Team is globally supporting the business units with respect to ITX treatment of all kinds of digital business models. Maiko has adopted the EU quick fixes 2020 within the ABB Group.



Prof. Dr. David Hummel

*Legal secretary at the European Court
of Justice at the cabinet of advocate
general Kokott*

David is professor at the University of Leipzig. In 2013, he completed his habilitation on the subject: "Neutrality of legal forms in public law" (venia legendi: public law, especially tax law and public economic law). David is a contributing author to many publications, including "Rau/Dürrwächter" (a commentary on the German VAT law). He is also engaged as a tutor in the fields of European tax law and State Aid law.

Since October 2016 David has worked as a legal secretary at the European Court of Justice at the cabinet of advocate general Kokott.



Dr. Sebastian Pfeiffer, LL.M. (WU)

*Judge at the Federal Fiscal Court
in Vienna, Austria*

Sebastian is a judge at the Austrian Federal Fiscal Court in Vienna. Prior to this appointment, he worked in the VAT unit of the Austrian Federal Ministry of Finance and was a research and teaching associate at the Vienna University of Economics and Business (WU Vienna), where he continues to work as an external lecturer.

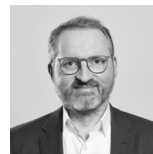
Moderators:



Karl-Heinz Haydl

Global VAT/GST Practitioner

Karl-Heinz is a Global VAT/GST Practitioner with over 30 years of international VAT/GST technical and practical experience (Tax authorities, Big 4 and 19 years in Industry). He is actively involved in a wide variety of industry and expert policy groups on an EU and international level - eg, as chair of the Business at OECD VAT/GST work to the OECD and a member of the EU Commission's VAT Expert Group. In 2021 Karl-Heinz founded an independent international Thought Leadership, Strategy and Policy Affairs company with domain knowledge and understanding of the global VAT/GST policy landscape.



Dr. Christian Salder

*Partner, Lawyer,
Certified Tax Consultant, KMLZ*

Christian advises clients on all aspects of national and international VAT issues and specializes in customs and excise duty matters. His particular focus is on import VAT related issues as well as optimizing cross-border supply chains and processing schemes. Christian has extensive experience in carrying out SAP-VAT audits and customs reviews. He also assists clients with external audits and represents them in dealings with the tax authorities and before the tax courts. His clients range from individuals to international groups. Prior to joining KMLZ, Christian spent several years working in the VAT department of a large tax consultancy firm. He regularly lectures on VAT and customs related topics, as well as regularly publishing comments, articles and annotations in these areas.

Registration

Please complete the form for each registrant and email to office@ivcc.de

_____	_____	_____
Titel	Surname	First Name
_____	_____	_____
Position	Company/Organisation	
_____	_____	
Phone	Email	

Street, Number		
_____	_____	
Postal Code	City, Country	
_____	_____	_____
Signature	VAT ID	PO number

Welcome reception (Wed 26 April 2023) attending:

Yes No Guest

Dinner (Wed 26 April 2023) attending:

Yes No Guest

Dinner (Thu 27 April 2023) attending:

Yes No Guest

Lunch (Fri 28 April 2023) attending:

Yes No

I will be accompanied by guests:

Number	Name/s
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As conference places are limited, please note that registration is dependent upon your receipt of a formal confirmation.

Conference Registration Fees: Standard registration: **EUR 960** (VAT excluded). Early registration (finalised prior to 7 March 2023): **EUR 880** (VAT excluded). Registration fee includes digital conference binder, welcome reception and all meals.

Registration Cancellation Policy: Cancellation of registration must be notified in writing to International VAT Conference Club (office@ivcc.de). Cancellations prior to 7 March 2023 will result in a full refund. After 7 March 2023, only substitutions will be permitted.

Venue: Seehotel Überfahrt, Überfahrtstraße 10, 83700 Rottach-Egern (Hourly courtesy shuttle bus from/to Munich Airport (45–60 min). The event will take place in presence only.

Organiser: International VAT Conference Club e.V. Unterer Anger 3, 80331 München

Accommodation: Special rates have been arranged for conference delegates. Participants are requested to make their own reservations directly at the hotels. When making your reservation please refer to the keyword "International VAT Conference".

5* Althoff Seehotel Überfahrt (EUR 305)
Überfahrtstraße 10, 83700 Rottach-Egern
info@seehotel-ueberfahrt.com

Hotel Maier zum Kirschner (EUR 125–165)
Seestraße 23, 83700 Rottach-Egern
kontakt@hotel-maier-kirschner.de

Adolphine Garden (EUR 180)
Kißlingerstraße 24, 83700 Rottach-Egern
garden@adolphine.de

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